

# Fiscal Monitoring Update

Are you in compliance

# Agenda

- Time and Effort Certifications
- Internal Controls
- Policies and Procedures
- Computing Device
- Consortium or Cooperative
- Fiscal Reviews
- Questions

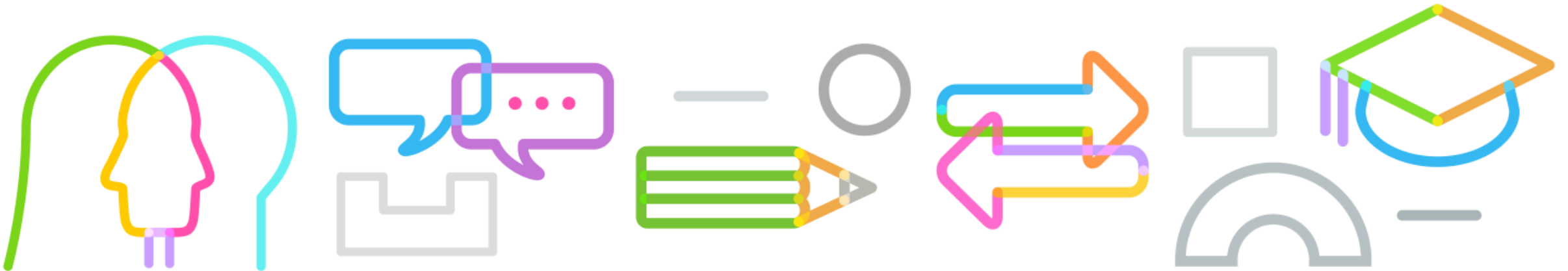


# Time and Effort Certification

Are you in compliance

# Semiannual Certification

- Be prepared at least semiannually
- Signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.



# Personnel Activity Report

- Reflect an after-the-fact distribution of the actual activity of the employee
- Account for the total activity for which each employee is compensated
- Be prepared at least monthly and coincide with one or more pay periods
- Be signed by the employee



# Internal Controls

Are you in compliance

# Internal Controls Framework

1. Control Environment
2. Risk Assessment
3. Controls Activities
4. Information and Communications
5. Monitoring



# Policies and Procedures

Are you in compliance

# Agenda

- Suspension and Debarment
- Program Income
- Equipment
- Procurement
- Record Retention



# Suspension and Debarment

- ❖ Policies and procedures
- ❖ Must check to ensure not doing business with an entity on the list
- ❖ Cost may be unallowable if using an entity on the list

# Program Income

- ❑ May earn income
- ❑ Income must be used for the Federal award earned from
- ❑ Must be deducted from total allowable costs



# Equipment

- ✓ A tangible personal property
- ✓ A useful life of more than one year per unit
- ✓ With a cost which does not exceed capitalization level
- ✓ Computing devices are supplies
- ✓ Use
- ✓ Management Requirements
- ✓ Disposition

# Procurement

- Documented procedures
- Maintain Oversight
- Conflict of Interest standards
- Foster greater economy of efficiency
- Detailed documentation why a vendor was selected



# Record retention

- Per 200.333 the requirement is three years
- However, The Secretary of State Record Retention Schedules are applicable to records retention, except that all grant records shall be maintained for at least five (5) years following the end of the grant period.
- Must also have your own policies and procedures for a retention of all documents.

# Computing device

Supplies 2 CFR 200.314 – A computing device would be considered a supply under 2 CFR 200.20 definition.

However, the State would strongly encourage Local Education Agency's and ESU's to have policies and procedures to track these highly susceptible items.



# Consortium

- Funds are combined for a common purpose
- Not required to track funds to each participating district
- Consortia do not need to issue a Grant Award Notification
- Reimbursement to a district is allowable if it provides support for activities that benefit the consortium as a whole
- ESU may enter into a contract with another entity or vendor to provide services to all the member districts

# Example pass through language

; “This invoice is being paid to you as a subrecipient of pass-through federal funds in accordance with Title 2, Subtitle A, Chapter II, Part 220 (Uniform Administrative Requirements, Cost principle, and Audit Requirements for Federal Awards) of the Code of Federal Regulations from the following federal program:” Example program “ (Program: Title II, Part A Teacher Quality) (Project: NA) (CFDA: 84.367A)



# Cooperative

- Funds are tracked by contributing districts
- School/District makes programmatic decisions
- School districts receive services in proportion to the amount of funds contributed
- ESU is responsible for pass-through requirements

# Fiscal reviews

Nebraska Department of Education started a new division within School, and Finance call Fiscal Review.

I will review all school districts and ESU's on a three year rotation





# Questions

# Links

- Time and Effort Samples

<https://www.education.ne.gov/federalprograms/time-and-effort-reporting/>

- Time and Effort Guidance

[https://cdn.education.ne.gov/wp-content/uploads/2017/07/NDE\\_Grant\\_Mgt\\_Guidance\\_2016-07-22.pdf](https://cdn.education.ne.gov/wp-content/uploads/2017/07/NDE_Grant_Mgt_Guidance_2016-07-22.pdf)



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